

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 08 2014

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2013

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CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2013

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

TO THE BOARD OF DIRECTORS
CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Caldwell Parish School Board and the Legislative Auditor of the State of Louisiana, solely to assist you with respect to the accounting records of the School Activity Funds of Caldwell Parish School Board as of and for the year ended June 30, 2013. The school district management is responsible for the school accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and our findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Caldwell Parish School Board and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than those specified parties.

The Robinette Firm, APAC

The Robinette Firm, A Professional Accounting Corporation

Monroe, Louisiana
December 4, 2013

CALDWELL HIGH SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 1

CALDWELL HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2013 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for the one bank account.

Caldwell Bank & Trust	\$86,845.08
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d. We determined the propriety of deposits in transit, if any.

There were no outstanding deposits in transit at year end.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year:

- a. There were no certificates of deposit at June 30, 2013.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Caldwell Bank & Trust.

4. There were no outstanding checks over 90 days old at June 30, 2013.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 1

CALDWELL HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.
2. We obtained the football game schedule and pulled receipts for ticket sales for each home game. We performed steps a. through d. above on each of these receipts.
3. We obtained the baseball game schedule and pulled receipts for ticket sales for 5 home games. We performed steps a. through d. above on each of these receipts.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 1

CALDWELL HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

C. EXPENDITURES

We conducted our test of disbursements upon 25 checks selected on a random basis. In addition, we selected 10 checks from the school's athletic fund. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 2, Summary of Findings, Observations and Recommendations.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 2

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Caldwell High School.

REVENUES

- A. None.
- B. None.
- C. None.
- D. Five receipts did not have adequate documentation.

We recommend the following changes:

- 2013-1** All teachers and sponsors who handle club money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipt when the money is turned in. The teacher's log book should be turned in to the school office at year-end to provide an audit trail of the receipts.

CORRECTIVE ACTION PLAN: This is the procedure used at Caldwell Parish High School. Teachers who failed to have adequate documentation will be individually counseled when known.

Contact Person: Sherry B. Jones

- 2013-2** Athletic events should have dual control and a reconciliation should be completed to reconcile the number of tickets sold with the amount of money collected. Both persons working the gate should sign the reconciliation to evidence dual control over receipts.

CORRECTIVE ACTION PLAN: This is the procedure used at Caldwell Parish High School. As suggested by the auditor, in the future, we will attach the last ticket to the reconciliation documentation.

Contact Person: Sherry B. Jones

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 2

CALDWELL HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. Proper documentation was not available for the following checks:

#35023	Sam's Club	\$3,208.45
#34981	Abby Thompson	\$3,612.51
#35081	David Wooley	\$ 90.00
6. Check #35039 to Green Sports in the amount of \$1,314.16 paid an invoice 170 days old.
7. None.
8. The following checks were for purchases that did not readily identify the school purpose:

#35023	Sam's Club	\$3,208.45
#34981	Abby Thompson	\$3,612.51
9. None.
10. Checks in item 8 could not be determined if allowable.
Check #34958 paid for flowers for an individual, which is not an allowable expenditure.

We recommend the following changes:

- 2013-3** We noted two checks written that included items where a valid school purpose could not be readily identified. These items could be a violation of state expenditure laws without a valid school purpose. We recommend all such expenditures include documentation of the school purpose.

CORRECTIVE ACTION PLAN: Teachers who shop for school purposes now itemize all items on an expense report.

Contact Person: Sherry B. Jones

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 2

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2012

EXPENDITURES, Continued

- 2013-4** We noted a reimbursement check for meals for athletic teams included individual meal charges with no documentation of the team fed, the nature of the travel or the number of team members fed. In addition, there was reimbursement of \$165.03 for a district meeting in Marksville. This should be documented on the appropriate travel reimbursement form with the appropriate approvals. School expenditures should be reasonable and necessary.
- CORRECTIVE ACTION PLAN:** Coaches will be required to turn in documentation with the parish travel reimbursement form with proper receipt.
As chair of all district sports, we host a meal in Marksville each time a season ends for the purpose of selecting all-district honors. Personnel from all schools attend. We now have all personnel sign documentation that they attended and participated in the meal.
- Contact Person:** Sherry B. Jones
- 2013-5** We noted an invoice paid that was 170 days old. Late payment of invoices should not be allowed as this could allow a group to spend in excess of their resources. Unforseen events could effect receipts and leave the school with a potentially large liability.
- CORRECTIVE ACTION PLAN:** Invoices are not paid until all items are received and verified. It is known when invoices are being held for final approval. No late payments have been charged. Money will be kept in the account until the bill is paid.
- Contact Person:** Sherry B. Jones
- 2013-6** We noted school funds were used to buy flowers for an individual, which is not an allowable expenditure. School officials should familiarize themselves with state expenditure statutes as well as communicate these statutes with employees of the school.
- CORRECTIVE ACTION PLAN:** In the future no school funds will be used for individual flowers.
- Contact Person:** Sherry B. Jones
- 2013-7** We noted several payments to referees which did not include the appropriate documentation of the referee's taxpayer identification number to allow the school to file required tax forms with the IRS. A form is in use in the parish that accumulates the required information. The high school should obtain and use the appropriate form and documentation.
- CORRECTIVE ACTION PLAN:** The school will obtain and use the parish form and accumulate the required information to submit to the IRS on all referee payments.
- Contact Person:** Sherry B. Jones

CALDWELL JUNIOR HIGH SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 3

CALDWELL JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2013 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Citizen's Progressive Bank \$85,887.95

- d. We determined the propriety of deposits in transit, if any.

There were no outstanding deposits at June 30, 2013.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. There were no certificates of deposit at June 30, 2013.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account.
4. There were no outstanding checks over 90 days old at June 30, 2013.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 3

CALDWELL JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 3

CALDWELL JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

C. EXPENDITURES

We conducted our test of disbursements upon 25 checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 4, Summary of Findings, Observations and Recommendations.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 4

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Caldwell Junior High School.

REVENUES

We noted the following exceptions in our tests of 15 receipts selected at random:

- A. None.
- B. None.
- C. None.
- D. None.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 4

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

COLUMBIA ELEMENTARY SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 5

COLUMBIA ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2013 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Citizen's Progressive Bank \$56,070.46

- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year:

- a. There were no certificates of deposit at June 30, 2013

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account.

4. There were no outstanding checks over 90 days old on the bank reconciliation.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 5

COLUMBIA ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 5

COLUMBIA ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

C. EXPENDITURES

We conducted our test of disbursements upon 25 checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 6, Summary of Findings, Observations and Recommendations.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 6

COLUMBIA ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Columbia Elementary School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. Eight receipts were coded to the incorrect account.
- D. Three receipts did not have adequate support.
One receipt for candy sales did not have adequate controls over cash receipts.

Our recommendations are as follows:

- 2013-1** We noted eight receipts which were posted to an incorrect account in the general ledger. We recommend postings be reviewed for accuracy. In addition, club and activity sponsors should be given a copy of their accounts on a periodic basis for their review.

CORRECTIVE ACTION PLAN: In the future, receipts will be reviewed for accuracy and posted in the correct account in the general ledger. Clubs and activity sponsors will be given a copy of their accounts on a regular basis for review.

Contact Person: Vicki Bennett

- 2013-2** All teachers and sponsors who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipt when the money is turned in. The teacher's log book should be turned in to the school office at year-end to provide an audit trail of the receipts.

CORRECTIVE ACTION PLAN: In the future, all teachers and sponsors will maintain a log to record money collected from students.

Contact Person: Vicki Bennett

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 6

COLUMBIA ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013

REVENUES, Continued

2013-3 We selected a receipt for candy sales that were being sold out of the office. Candy sales were being done without any count sheet or inventory to show what was sold and should have been collected. We recommend an inventory be done every day to determine how much candy was sold. The sales should be reconciled with the amount collected to ensure that all money is being received.

CORRECTIVE ACTION PLAN: *In the future, all candy sales will include an inventory sheet to show what was sold and what has been collected. A daily inventory will be completed. The sales will be reconciled to ensure that all money is received.*

Contact Person: Vicki Bennett

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 6

COLUMBIA ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Three checks did not have evidence of receipt.
4. One disbursement was made without an invoice.
5. Two disbursement were made without proper documentation.
6. One invoice showed \$70 in late charges were incurred.
7. One disbursement was coded to the incorrect account.
8. None.
9. None.
10. None.

Our recommendations are as follows:

- 2013-4** Three purchases were made without evidence of receipt. Invoices should be matched with receiving documents and/or appropriately signed by the school employee receiving the goods or services.

CORRECTIVE ACTION PLAN: In the future, all purchases will have an invoice to match the merchandise purchased and signed by the school employee receiving the merchandise.

Contact Person: Vicki Bennett

- 2013-5** We noted one invoice that showed late charges were incurred. All invoices should be paid in a timely manner, and any disputes involving late charges should be documented appropriately. The late payment of invoices should not be allowed as this could allow a group to spend in excess of their resources.

CORRECTIVE ACTION PLAN: In the future, all invoices will be paid in a timely manner and all disputes involving late charges will be documented appropriately.

Contact Person: Vicki Bennett

**CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana**

SCHEDULE 6

COLUMBIA ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

EXPENDITURES, Continued

- 2013-6** We noted two instances where checks were paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: In the future, all checks will be paid with adequate supporting documentation including original invoice, evidence of receipt and proper approval.

Contact Person: Vicki Bennett

- 2013-7** One check was posted to the wrong account. Posting to accounting records should be reviewed for accuracy to ensure accurate record-keeping.

CORRECTIVE ACTION PLAN: In the future, all checks will be posted to the correct account and will be reviewed for accuracy to ensure accurate record-keeping.

Contact Person: Vicki Bennett

CALDWELL PRE-SCHOOL

**CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana**

SCHEDULE 7

CALDWELL PRE-SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2013 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Caldwell Bank and Trust Co. \$5,634.72

- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2013.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year:

- a. There were no certificates of deposit at June 30, 2013.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account.

4. There were no old, outstanding checks at June 30, 2013.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 7

CALDWELL PRE-SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 7

CALDWELL PRE-SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

C. EXPENDITURES

We conducted our test of disbursements upon 25 checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 8

CALDWELL PRE-SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Caldwell Pre-School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 8

CALDWELL PRE-SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

GRAYSON ELEMENTARY SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 9

GRAYSON ELEMENTARY

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2013 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Homeland Federal Savings Bank	\$33,263.37
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 - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2013.
 - e. We examined all interfund transfers, if any.

There were no interfund transfers.
 - f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.
2. We obtained a list of certificates of deposit for the year:
 - a. There were no certificates of deposit at June 30, 2013.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account.
4. There were no old, outstanding checks at June 30, 2013.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 9

GRAYSON ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana**

SCHEDULE 9

GRAYSON ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

C. EXPENDITURES

We conducted our test of disbursements upon 25 checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 10

GRAYSON ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Grayson Elementary School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. One receipt was coded to an incorrect account.
- D. None.

Our recommendations are as follows:

2013-1 We noted one receipt which was posted to an incorrect account in the general ledger. We recommend all postings be reviewed for accuracy on a periodic basis.

CORRECTIVE ACTION PLAN: Care will be taken to ensure that receipts are posted in the ledger correctly. Postings will be reviewed periodically for accuracy.

Contact Person: Cheryl Mullican

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 10

GRAYSON ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

UNION CENTRAL ELEMENTARY SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 11

UNION CENTRAL ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2013 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Caldwell Bank and Trust Co. \$1,599.22

- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2013.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year:

- a. There were no certificates of deposit at June 30, 2013.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account.

4. There were no old, outstanding checks at June 30, 2013.

UNION CENTRAL ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

UNION CENTRAL ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2013**

C. EXPENDITURES

We conducted our test of disbursements upon 25 checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.

UNION CENTRAL ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Union Central Elementary School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. There were two instances where teachers held money overnight.
One receipt could not be determined if it was deposited timely.
- C. None.
- D. One teacher's log was receipted for more than what the students listed had turned in.

Our recommendations are as follows:

- 2013-1** We noted two receipts where it appeared teachers held money for several nights. All teachers and sponsors should be instructed to turn all money in on a daily basis and should obtain a receipt as they turn in monies. This will help prevent the loss of funds and ensure accurate record-keeping.

CORRECTIVE ACTION PLAN: Teachers were instructed on turning in money on a daily basis and the secretary will receipt the money on the day received.

Contact Person: Nicki McCann, Pam Gomez

- 2013-2** One receipt could not be determined if it was deposited timely because the teacher's log was not dated. Teachers need to be sure to date when they receive monies from students to help ensure timely deposits and provide an adequate trail of receipts.

CORRECTIVE ACTION PLAN: Teachers have been instructed on proper procedure and the principal and secretary will double check dates each day.

Contact Person: Nicki McCann, Pam Gomez

- 2013-3** One teacher's log showed \$20 was collected from students, but \$24 was receipted in the office. Teacher's logs should be fully completed so that all monies coming into the school are fully documented and have an adequate audit trail.

CORRECTIVE ACTION PLAN: We will pay close attention to total amounts. Money turned in later will be receipted separately.

Contact Person: Nicki McCann, Pam Gomez

UNION CENTRAL ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2013

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. One check did not have any signatures.
3. Two disbursements did not have evidence of receipt.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

We recommend the following:

- 2013-4** State law requires two signatures to disburse school funds. We noted one check selected for testing had no signatures. No check should be issued without the required two signatures.

CORRECTIVE ACTION PLAN: We will slow down and be sure to sign all checks.

Contact Person: Nicki McCann, Pam Gomez

- 2013-5** Two purchases were made without evidence of receipt. Invoices should be matched with receiving documents and/or appropriately signed by the school employee receiving the goods or services.

CORRECTIVE ACTION PLAN: Purchasing slips will be attached to all invoices and invoices will be signed by employees.

Contact Person: Nicki McCann, Pam Gomez

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

STATUS OF PRIOR FINDINGS

June 30, 2013

CALDWELL HIGH SCHOOL

Cash

None

Revenues

2012-1 Dual control over concessions
 Status: Resolved

2012-2 Dual control over ticket sales
 Status: See finding 2013-2

Expenditures

2012-3 Authorized signature
 Status: Resolved

2012-4 Unidentifiable school purpose
 Status: See finding 2013-3

2012-5 Payment of Booster Club items
 Status: Resolved

2012-6 Reimbursement of gas
 Status: Resolved

2012-7 Reimbursement of excessive meals
 Status: Resolved

CALDWELL JUNIOR HIGH

Cash

None

Revenues

2012-1 Referees paid with gate proceeds
 Status: Resolved

2012-2 Timely deposits
 Status: Resolved

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

STATUS OF PRIOR FINDINGS

June 30, 2013

CALDWELL JUNIOR HIGH, Continued

Expenditures

2012-3	Authorized signature Status: Resolved
2012-4	Missing invoice Status: Resolved
2012-5	Incorrect posting Status: Resolved
2012-6	Payment of sales tax Status: Resolved

COLUMBIA ELEMENTARY

Cash

None

Revenues

2012-1	Deposit greater than collections Status: Resolved
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Expenditures

2012-2	Cancellation of invoices Status: Resolved
2012-3	Authorized signature Status: Resolved
2012-4	Evidence of receipt Status: See finding 2013-4
2012-5	Incurrence of late charges Status: See finding 2013-5